SEP. 14. 2004 10:50AM

SYMBUL LEGAL ...

NO. 2/21 . P. 4

RECEIVED CENTRAL FAX CENTER

OCT 13 2004

POWER OF ATTORNEY

Assignce hereby appoints: Patrick J. Fay (Reg. No. 35,508); Oleg F. Kaplun (Reg. No. 45,559); Michael J. Marcin (Reg. No. 48,198); Paolo M. Trevisan (Reg. No. 45,164); Timothy Salmon (Reg. No. 54,420) to prosecute the following applications and transact all business in the U.S. Patent and Trademark Office connected therewith. All previous Powers of Attorney in connection with these applications are hereby revoked.

U.S. Patent Applications:

Inventor(s)	Serial No.:	Filing Date	Title
VALLIANI et al.	08/957,757	Oct. 24, 1997	Method and System for Automated Electronic Receipt of Transactions
ALLAN et al.	09/480,883	Jan. 10, 2000	An Blectronic-Receipts Service
ALLAN ot al.	09/588,589	June 5, 2000	Secure Internet Vault for Consumer Receipts, Legal Documents and Commerce

Please send all correspondence to:

Customer No. 30636
FAY KAPLUN & MARCIN, LLP
150 Broadway, Suite 702
New York, NY 10038

and direct all phone calls to Oleg F. Kaplun at (212) 619-6000 Ext. 203.

The undersigned (whose title is supplied below) is empowered to sign this certificate on behalf of the assignee.

@POS.COM, INC.

Dated: 9/13/04

voma Christopher Frants

Title: General Counsel and Secretary